

**UNITED STATES DISTRICT COURT FOR THE
WESTERN DISTRICT OF MISSOURI
CENTRAL DIVISION**

UNITED STATES OF AMERICA,)	
)	
Petitioner,)	
)	
v.)	Case No. 2:10-mc-9015
)	
GARY L. WADE,)	
)	
Respondent.)	

DECLARATION

Revenue Officer Deborah May declares:

1. I am a duly commissioned revenue officer employed in the Office of the Internal Revenue Service, Columbia, Missouri. In my capacity as a revenue officer, I am conducting an investigation into respondent's unpaid personal tax liabilities for 2003 and 2004.

2. In furtherance of the above investigation and in accordance with 26 U.S.C. § 7602, I issued a summons, Internal Revenue Service Form 6637, on June 11, 2010, to respondent, requiring him to give testimony and to produce for examination his books, papers, records, or other data as described in said summons. The summons which I issued is attached to the Petition to Enforce Internal Revenue Service Summons as Exhibit 1.

3. On June 11, 2010, and in accordance with 26 U.S.C. § 7603, I served an attested copy of the summons described in paragraph 2 above on respondent, by leaving a copy of the summons at his last and usual place of abode, as evidenced by the certificate of service on the second page of the summons.

4. Pursuant to the summons, respondent was to appear before me on June 28, 2010. Respondent did not appear on June 28, 2010, or otherwise comply with the summons.

5. On August 30, 2010, respondent was afforded another opportunity to appear and comply with the terms of the summons. Respondent's failure to comply with the summons continues to the date of this Declaration.

6. The books, papers, records, or other data sought by the summons are not already in the possession of the Internal Revenue Service.

7. All administrative steps required by the Internal Revenue Code for issuance of a summons have been taken.

8. No Justice Department referral, as defined by 26 U.S.C. § 7602(d), is in effect with respect to Gary L. Wade for the years under investigation.

9. It is necessary to obtain respondent's testimony and to examine his books, papers, records, or other data sought by the summons in order to determine respondent's assets for the collection of his unpaid personal tax liabilities for 2003 and 2004.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 7th day of September, 2010.

s/ Deborah May
DEBORAH MAY
Revenue Officer